

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

**SUSAN G. WRIETH,**

**Plaintiff,**

**v.**

**DARRELL WEBB,**

**Defendant.**

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**CASE NO. 8:06CV717**

**MEMORANDUM AND ORDER**

This matter is before the court on plaintiff, Susan Wrieth's, Motion to Proceed In Forma Pauperis (IFP) (Filing No. 2). Upon review of the plaintiff's papers, I shall grant the plaintiff leave to proceed IFP.

However, after reviewing plaintiff's complaint it appears that plaintiff may be in the wrong court. If this is an attempt to appeal a Decision by the Nebraska Appeal Tribunal reviewing a Nebraska Workforce Development Department of Labor Claim plaintiff must file it in the State District Court of the County where the employer is located, which in this case is Douglas County. Unfortunately, the United States District Court is a federal court and does not review unemployment appeals. Therefore, this court has no jurisdiction to review decisions of the Nebraska Appeal Tribunal. This problem has occurred before as a result of the ambiguity of a footnote of the Order issued by the Nebraska Appeal Tribunal, which directs plaintiffs to file in the "District Court" without identifying state district court. It is the hope of this court that the doctrine of equitable tolling will allow the plaintiff to file her claim in the appropriate court.

Therefore, plaintiff shall immediately attempt to file her appeal with the appropriate state court at 1701 Farnam Omaha, NE 68183 and shall notify this court within twenty days the status of this case.

THEREFORE IT IS ORDERED:

1. The Motion for IFP (Filing No. 2) is granted;
2. The Clerk of Court is directed to send a copy of this Order to Plaintiff at her last-known address.

DATED this 29th day of December, 2006.

BY THE COURT:

s/ F.A. Gossett  
United States Magistrate Judge